

**File Documentation for:**  
The Common Core of Data  
National Public Education Financial Survey  
Fiscal Year 1995. School Year 1994-95

**Contents of Documentation:**

<a href="#"><u>I. Introduction</u></a> .....	2
<a href="#"><u>II. User's Guide</u></a> .....	2
<a href="#"><u>A. Survey Methodology</u></a> .....	2
<a href="#"><u>B. Imputations and Adjustments</u></a> .....	3
<a href="#"><u>C. Sample Tables</u></a> .....	5
<a href="#"><u>Appendix A. Record Layout</u></a> .....	10
<a href="#"><u>Appendix B. Glossary</u></a> .....	16
<a href="#"><u>Appendix C. State Codes</u></a> .....	20
<a href="#"><u>Appendix D. Imputations and Adjustments List</u></a> .....	22
<a href="#"><u>Appendix E. Frequencies of Imputations</u></a> .....	32
<a href="#"><u>Appendix F. Survey Form</u></a> .....	50

## I. Introduction

This documentation contains a brief description of the survey collection, along with information required to understand and access the data files. The data on the files are based on information from state education agencies (SEAs) for fiscal year 1995 (school year 1994-95.) There is a record for each state, the District of Columbia and 5 outlying areas (American Samoa, Guam, Northern Marianas, Puerto Rico and Virgin Islands). The data were collected through the "National Public Education Financial Survey" (NPEFS) of the Common Core of Data (CCD) series. These data are presented by state and contain revenue data by source and expenditure data by function and object. Average daily attendance is also provided. Total student membership from the 1994-95 Common Core of Data State Nonfiscal Survey has also been added.

## II. User's Guide

There is one data file containing 56 records, each record containing 292 fields. There are 4 record identification fields, 144 data fields and 144 imputation flag fields. The ASCII file has a record length of 1,903 characters and an overall size of 105 KB. A record layout is provided in appendix A, a glossary with definitions of key variables is included in appendix B, state codes and abbreviations are in appendix C, details regarding imputations and adjustments in appendices D and E, and a survey form with data variable names in appendix F.

### A. Survey Methodology

These data are based on information from state education agencies (SEAs) from their administrative records. In compiling these data, each SEA obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports. SEAs also include data for any state run schools such as special education programs or prison schools serving inmates under the age of 20. NCES and the SEAs work cooperatively to assure comparability between data elements requested and reported.

NCES requests that states report 0 for items in which no activity occurred and M for items in which an activity occurred, but no data are available. Review of the data and subsequent discussions suggests that these practices are not always followed. In some instances, an M may have been reported when there was no activity. Conversely, a 0 may have been used when in fact there was some activity. When producing the final file, NCES edited some missing and 0 responses.

Average daily attendance figures are collected in the NPEFS survey as required under Chapter 1 of the Education Consolidation and Improvement Act of 1981 (Public Law 97-35). Under this law, states are to provide average daily attendance in accordance with state law; however, NCES provides a definition for states to use in the absence of state law. Since some states use their own definitions and others use the NCES definition, the data on average daily attendance are not comparable across states. Student membership counts from the CCD "State Nonfiscal Survey" have been included in the data sets as a more comparable student count. Student membership is the count of students enrolled on or about October 1 and is comparable across all states.

NCES has provided "crosswalk" software to assist states in their reporting and improve data comparability between states. This software converts a state's existing accounting reports to the federal standard, as indicated in Financial Accounting for Local and State School Systems, 1990. States which did not have this crosswalk software developed for them have had their protocol for converting data from their state accounts to the federal standard reviewed and validated.

When data were received from the state education agency, edits were conducted and an edit report was sent back to the state listing previous and current years' data, and the percent increase (or decrease) of every item. Notification of any arithmetic errors and special text containing NCES's understanding of specific missing data items were also included with the edit report. States were asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from previous year's data.

## B. Imputations and Adjustments

NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability between states. Imputations and adjustments were performed to correct for item nonresponse only and were limited to the 50 states and Washington, D.C. This process consisted of several stages and steps, and varied as to the nature of the missing data. A list of all of the items affected by these imputations and adjustments is presented in appendix D.

Adjustments are defined as correcting a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff. This state might report salaries for the two as one figure under instructional support staff, and report student support staff salaries as missing. NCES adjusts these two responses by reducing the amount reported for instructional support staff, using a proportional allocation based on data from reporting states, and adding that amount under student support staff. The total for salaries and total expenditures is not be affected by this adjustment.

Imputations are defined as cases where the missing value is not reported at all, indicating that subtotals for the category are under-reported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are then increased by the amount of the imputation.

All items (except totals and subtotals) affected by these adjustments are listed along the left side of the list in appendix D. All items (including totals and subtotals) affected by these adjustments and imputations are indicated as such in the "imputation flag" file. Imputations were performed first. This was followed by the other adjustments, with the exception of "distribute by" adjustments which were performed last. Totals and subtotals were recalculated after all imputations and adjustments had been performed.

There are several variations in the way adjustments were carried out. These variations are indicated in the following "List of Imputations" in appendix D, and are described below.

Statements with "combined" indicate that the first item was reported as missing and the value included in the item(s) following "combined in." These statements can be matched to statements with "contains" where the first variable contains the value for that item plus the value for the item(s) following "contains." At the end of the "contains" statement, the total used in calculating the ratio used in the adjustment is indicated by the word "using." In most cases these totals are TE11 (total expenditures) or TR (total revenues).

The method used for this adjustment was to 1) calculate the ratios of each missing item and the item containing the missing values to the total indicated at the end of the "contains" statement for all states reporting these items on the federal standard; 2) calculate the average of each of these ratios, 3) calculate the ratio of each average ratio to the sum of the average ratios, and 4) multiply the reported item by the ratio calculated in step 3 to determine the share for each item. "States reporting these items on the federal standard" are those states reporting values greater than 0 for each of the items involved in the adjustment, and none of those values are affected by another "contains" or "combined with" adjustment.

Adjustment statements with "distribute by" are used only for the distribution of direct state support expenditures to specific objects and functions listed in the statement. In all but one type of case, these are distributed by destination. This means that the ratio of each item (in the destination list) to the sum of all the listed items in the state are calculated and these ratios are used to distribute the direct support amount to the each specific item. In a few cases the amount is "distributed" to only one item. The exception is the "distribute by salary" adjustment used to distribute E4C1 (direct support employee benefits) which is distributed by salary to employee benefit objects of each function. In this case the ratio of each salary item to the sum of all listed salary items is calculated, and the amount reported for E4C1 distributed to each employee benefit. These distributions were performed after all other imputations and adjustments had been performed.

Adjustment statements with "supplemented by" indicate that the item on the left was reported as missing, and the value is included in the reported function subtotal. These statements can be matched to a "totals" statement, indicating that the reported total contains values for missing detail. The adjustment here is similar to that in the "contain" adjustment described above: 1) calculate the ratios of each missing item and the item containing the missing values to total expenditures (TE11) for all states reporting these items on the federal standard; 2) calculate the average of each of these ratios, 3) calculate the ratio of each average ratio to the sum of the average ratios, and 4) multiply the reported subtotal by the ratios calculated in step 3 to determine the share for each item.

There are a few cases where some local revenues are imputed and these values are carried over and added to expenditures. This occurs with revenues from student activities and food services, where these activities are run as an enterprise and the states report no revenues and only net expenditures. NCEFS requires that gross expenditures be reported for all expenditure items on the NPEFS survey. These occurrences are documented on the "List of Imputations" with "impute" for the revenue item and "derived from" for expenditure item (subtotal E3A1 or E3B1) to which the imputed revenue amount is added. This amount is then distributed to the items making up the subtotal in the same manner as the "totals" and "supplemented by" distributions as described

above.

Student membership is collected by grade on the CCD "State Nonfiscal Survey". Some states do not report data on prekindergarten students. Prekindergarten student counts were imputed for those states and added to the total student count. Only total student membership for grades prekindergarten through grade 12 (plus ungraded) are on these (revenues and expenditures) data files. These cases are noted as imputed in the imputation flag file and imputation lists.

For each cell there is a companion cell containing a flag indicating whether the figure in the cell was reported by the state or was placed in the cell by NCES using one of several methodologies.

R - As reported by the state

A - Adjustment

P - Imputed based on prior year's data

I - Imputed based on a method other than prior year's data

T - Total based on sum of internal or external detail

C - combined with data provided elsewhere by the state

The companion cell in each case is identified by the name of the data cell preceded by an "I." The documentation explains any action taken by NCES in regard to each variable. A frequency distribution of the values of each imputation flag is reported in appendix E. These imputation flags were done for fiscal year 1995 (school year 1994-95).

### C. Sample Tables

The tables which follow were published in the June 1997 NCES Statistics in Brief, "Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1994-95." The tables and data files were prepared from the same data set, so that file users at other computer sites may compare their detailed results with those in the tables to verify that the conversion of file data to their local computer representations was accomplished satisfactorily.

Table 1.--Revenues for public elementary and secondary schools, by source and state:

School year 1994-95		[In thousands of dollars]			
State	Total	Revenues, by source			
		Local	Intermediate	State	Federal
United States	\$273,137,899 <sup>1</sup>	\$125,819,820 <sup>1</sup>	\$1,016,895	\$127,719,673	\$18,581,511
Alabama	3,541,876	1,036,264	0	2,161,685	343,927
Alaska	1,207,000	261,803	0	815,286	129,911
Arizona	3,783,285	1,607,129	156,949	1,664,966	354,242
Arkansas	2,175,109	706,328	2,839	1,266,778	199,163
California	28,891,301	10,469,453	0	15,670,329	2,751,519
Colorado	3,679,162 <sup>1</sup>	1,905,219 <sup>1</sup>	1,651	1,578,428	193,865
Connecticut	4,431,602 <sup>1</sup>	2,505,354 <sup>1</sup>	0	1,748,802	177,446
Delaware	745,036	211,832	0	479,319	53,885
District of Columbia	701,300	634,584	0	0	66,716
Florida	12,805,853	5,548,253	0	6,286,323	971,277
Georgia	6,965,472	2,922,401	0	3,530,615	512,456
Hawaii	1,177,915	28,736	0	1,062,296	86,882
Idaho	1,088,596	338,198	0	666,387	84,012
Illinois	12,016,320	7,874,839	0	3,361,268	780,212
Indiana	6,362,528	2,620,359	43,640	3,391,558	306,971
Iowa	2,881,176	1,341,968	6,745	1,381,238	151,225
Kansas	2,883,345	956,830	117,853	1,655,905	152,757
Kentucky	3,240,926 <sup>1</sup>	807,514 <sup>1</sup>	0	2,132,169	301,243
Louisiana	3,837,862 <sup>1</sup>	1,380,151 <sup>1</sup>	0	1,999,368	458,344
Maine	1,400,439	650,519	0	670,517	79,403
Maryland	5,559,604	3,220,899	0	2,059,241	279,464
Massachusetts	6,549,468	3,820,170	0	2,376,538	352,760
Michigan	11,925,311	3,159,482	8,406	8,023,133	734,290
Minnesota	5,606,567	2,258,540	160,518	2,939,545	247,964
Mississippi	2,099,795	603,043	1,318	1,185,185	310,249
Missouri	4,891,384	2,658,863	23,407	1,892,112	317,002
Montana	915,392	281,640	88,062	453,778	91,912
Nebraska	1,797,785	1,098,877	11,870	582,430	104,608
Nevada	1,370,529	890,257	0	412,904	67,369
New Hampshire	1,149,673	1,030,893	0	83,611	35,169
New Jersey	11,485,382	6,740,261	128	4,361,977	383,016
New Mexico	1,695,358	233,844	476	1,261,807	199,231
New York	24,889,904	13,473,049	92,399	10,127,462	1,196,994
North Carolina	5,940,519	1,629,405	0	3,867,413	443,701
North Dakota	592,481	263,119	6,688	249,273	73,400

Table 1.--Revenues for public elementary and secondary schools, by source and state:

School year 1994-95		[In thousands of dollars]			
(continue)		Revenues, by source			
State	Total	Local	Intermediate	State	Federal
Ohio	\$11,024,539	\$5,886,484	\$12,517	\$4,410,699	\$714,840
Oklahoma	2,767,709	809,852	52,922	1,644,176	260,760
Oregon	3,294,014	1,495,951	52,163	1,521,760	224,139
Pennsylvania	13,271,164	7,193,808	5,683	5,325,072	746,601
Rhode Island	1,080,260	583,307	0	437,494	59,458
South Carolina	3,450,203	1,551,999	0	1,598,971	299,232
South Dakota	691,685	430,517	8,454	183,552	69,162
Tennessee	3,908,306	1,703,793	0	1,855,784	348,729
Texas	19,678,883	10,147,668	111,691	7,908,524	1,511,000
Utah	1,940,247	752,482	0	1,054,222	133,543
Vermont	753,905	494,541	0	224,941	34,424
Virginia	6,456,380 <sup>1)</sup>	4,035,863 <sup>1)</sup>	0	2,052,415	368,102
Washington	5,976,441	1,515,521	17	4,103,287	357,615
West Virginia	1,940,425	548,610	560	1,234,701	156,555
Wisconsin	5,985,761	3,262,927	0	2,460,520	262,315
Wyoming	632,720	236,421	49,939	303,908	42,453
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Outlying Areas					
American Samoa	45,151	116	190	6,987	37,858
Guam	171,866	154,734	0	0	17,132
Northern Marianas	44,122	139	0	32,321	11,663
Puerto Rico	1,641,580	529	0	1,166,632	474,419
Virgin Islands	142,961	117,526	0	0	25,435

1) Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of data, "National Public Education Financial Survey".

Table 2.--Current expenditures for public elementary and secondary schools,  
by function and state: School year 1994-95

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$243,844,646 <sup>1)</sup>	\$150,521,920 <sup>2)</sup>	\$82,355,354 <sup>2)</sup>	\$10,967,372 <sup>1)</sup>
Alabama	3,026,287	1,906,471 <sup>2)</sup>	887,965	231,851
Alaska	1,020,675	574,167 <sup>1)</sup>	414,601 <sup>2)</sup>	31,907
Arizona	3,144,540	1,811,054 <sup>1)</sup>	1,122,493 <sup>2)</sup>	210,993
Arkansas	1,873,595	1,144,389	601,518	127,688
California	25,949,033	15,549,692	9,299,207	1,100,134
Colorado	3,232,976 <sup>1)</sup>	1,970,908	1,138,810	123,258
Connecticut	4,247,327 <sup>1)</sup>	2,721,552	1,308,873	216,902 <sup>1)</sup>
Delaware	694,473 <sup>2)</sup>	431,618	234,509	28,347
District of Columbia	666,938 <sup>1)</sup>	336,543	301,372	29,024 <sup>2)</sup>
Florida	11,019,735	6,395,934	4,085,932	537,869
Georgia	6,136,689	3,779,713	1,980,428	376,548
Hawaii	1,028,729	636,952	328,578	63,199
Idaho	951,350	602,232	304,596	44,522
Illinois	10,640,279	6,367,082	3,913,546	359,650
Indiana	5,243,761	3,262,523	1,746,052	235,186
Iowa	2,622,510	1,623,942	869,366	129,201
Kansas	2,406,580	1,387,198 <sup>2)</sup>	901,603	117,778
Kentucky	2,988,892 <sup>1)</sup>	1,787,624 <sup>1)</sup>	1,048,826 <sup>2)</sup>	152,442
Louisiana	3,475,926 <sup>1)</sup>	2,071,476	1,092,851	311,599 <sup>1)</sup>
Maine	1,281,706	859,560	375,712	46,435
Maryland	5,083,380	3,127,996	1,714,032	241,352
Massachusetts	6,062,303	3,994,523	1,867,028	200,752
Michigan	10,440,206	6,228,315	3,905,033	306,858
Minnesota	4,622,930	2,946,240	1,490,265	186,425
Mississippi	1,921,480	1,197,868	573,685	149,926
Missouri	4,275,217	2,597,027	1,491,719	186,472
Montana	844,257	525,617 <sup>2)</sup>	283,019	35,622
Nebraska	1,594,928	997,580 <sup>1)</sup>	464,411	132,937 <sup>2)</sup>
Nevada	1,186,132	706,132 <sup>2)</sup>	439,092	40,907
New Hampshire	1,053,966	679,046 <sup>1)</sup>	337,455 <sup>2)</sup>	37,465 <sup>2)</sup>



Table 2.—Current expenditures for public elementary and secondary schools,  
by function and state: School year 1994-95

[In thousands of dollars]

(continue)

State	Total	Current expenditures, by function		
		Instruction	Support services	Noninstruction
New Jersey	\$10,776,982	\$6,467,203	\$3,962,515	\$347,264
New Mexico	1,443,789	837,029	527,597	79,163
New York	22,989,629	15,636,396	6,716,673	636,560
North Carolina	5,440,426	3,387,680	1,700,284	352,461
North Dakota	532,398	328,461	158,320	45,618
Ohio	10,030,956	5,960,083	3,696,226	374,648
Oklahoma	2,763,721	1,662,373	932,702	168,646
Oregon	2,948,539	1,776,148	1,071,438	100,954
Pennsylvania	11,587,027	7,460,973	3,674,151	451,903
Rhode Island	1,017,554	669,274	319,313	28,967
South Carolina	2,920,230	1,727,214	1,007,017	185,998
South Dakota	612,825	376,116	203,434	33,275
Tennessee	3,540,682	2,285,884	1,063,138	191,660
Texas	17,572,269	10,753,150	5,793,863	1,025,256
Utah	1,618,047	1,089,195	433,062	95,790
Vermont	665,559	434,933	209,344	21,282 <sup>1)</sup>
Virginia	5,750,318 <sup>1)</sup>	3,483,576	1,959,196	307,545 <sup>2)</sup>
Washington	5,138,931 <sup>2)</sup>	3,075,785 <sup>2)</sup>	1,824,722	238,423
West Virginia	1,758,557	1,090,056	564,738	103,762
Wisconsin	5,422,264	3,441,286	1,816,370	164,608
Wyoming	577,144	358,131	198,676	20,336
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Outlying Areas				
American Samoa	28,643	11,796	11,453	5,394
Guam	161,434	82,856	68,478	10,099
Northern Marianas	45,008	35,613	6,581	2,814
Puerto Rico	1,501,485	1,093,038	219,007	189,440
Virgin Islands	122,094	69,349	45,951	6,794

1) Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.

2) Value affected by redistribution of reported values for missing data items.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

## Appendix A: RECORD LAYOUT

Field Name	Position	Length	Description
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SURVYEAR	001 - 002	2	FISCAL YEAR OF SURVEY (95)
STFIPS	003 - 004	2	FED INFO PROCESSING STD CODES (01-78)
STABR	005 - 006	2	POSTAL STATE ABBREVIATION CODES
STNAME	007 - 031	25	NAME OF THE STATE OR TERRITORY
R1A	032 - 430	12	LOCAL REV - PROPERTY TAX P.1
R1B	044 - 550	12	LOCAL REV - NON-PROPERTY TAX P.1
R1C	056 - 670	12	LOCAL REV - LOC GOVT PROP TAX P.1
R1D	068 - 790	12	LOCAL REV - LOC GOVT NON-PROP TAX P.1
R1E	080 - 910	12	LOCAL REV - INDIVID TUITION P.1
R1F	092 - 103	12	LOCAL REV - TUITION FR LEA'S P.1
R1G	104 - 115	12	LOCAL REV - TRANSPORT FEES INDIVID P.1
R1H	116 - 127	12	LOCAL REV - TRANSPORT FEES LEA'S P.1
R1I	128 - 139	12	LOCAL REV - EARNINGS ON INVESTMT P.1
R1J	140 - 151	12	LOCAL REV - FOOD SERVICE P.1
R1K	152 - 163	12	LOCAL REV - STUDENT ACTIVITIES P.2
R1L	164 - 175	12	LOCAL REV - OTHER REVS P.2
R1M	176 - 187	12	LOCAL REV - TEXTBOOK REVS P.2
R1N	188 - 199	12	LOCAL REV - SUMMER SCHOOL P.2
STR1	200 - 211	12	LOCAL REV - SUBTOTAL P.2
R2	212 - 223	12	INTERMED. REVENUES P.2
R3	224 - 235	12	STATE REVENUES P.2
R4A	236 - 247	12	FED REV - DIRECT GRANTS P.3
R4B	248 - 259	12	FED REV - THRU STATE P.3
R4C	260 - 271	12	FED REV - THRU INTERMED AGENCIES P.3
R4D	272 - 283	12	FED REV - OTHER SOURCES P.3
STR4	284 - 295	12	FED REV - SUBTOTAL P.3
R5	296 - 307	12	OTHER SOURCES OF REVENUE P.3
TR	308 - 319	12	TOTAL REVENUE FROM ALL SOURCES P.3
E11	320 - 331	12	INSTR EXP - SALARIES P.4
E12	332 - 343	12	INSTR EXP - EMP BENEFITS P.4
E13	344 - 355	12	INSTR EXP - PURCHASED SERVICES P.4
E14	356 - 367	12	INSTR EXP - TUITION P.4
E15	368 - 379	12	INSTR EXP - TUITION TO OTHER LEA'S P.4
E16	380 - 391	12	INSTR EXP - SUPPLIES P.4
E17	392 - 403	12	INSTR EXP - PROPERTY P.4
E18	404 - 415	12	INSTR EXP - OTHER P.4
STE1	416 - 427	12	INSTR EXP - SUBTOTAL P.4
E212	428 - 439	12	SUP EXP - SALARY - STUDENTS P.5
E213	440 - 451	12	SUP EXP - SALARY - INST STAFF P.5
E214	452 - 463	12	SUP EXP - SALARY - GEN ADMIN P.5
E215	464 - 475	12	SUP EXP - SALARY - SCH ADMIN P.6
E216	476 - 487	12	SUP EXP - SALARY - OPER & MAIN P.6
E217	488 - 499	12	SUP EXP - SALARY - STUDENT TRANSP P.6
E218	500 - 511	12	SUP EXP - SALARY - OTHER SERVICES P.7
TE21	512 - 523	12	SUP EXP - SALARY - SUBTOTAL P.7
E222	524 - 535	12	SUP EXP - EMP BENE - STUDENTS P.5
E223	536 - 547	12	SUP EXP - EMP BENE - INST STAFF P.5
E224	548 - 559	12	SUP EXP - EMP BENE - GEN ADMIN P.5
E225	560 - 571	12	SUP EXP - EMP BENE - SCH ADMIN P.6
E226	572 - 583	12	SUP EXP - EMP BENE - OPER & MAIN P.6
E227	584 - 595	12	SUP EXP - EMP BENE - PUPIL TRANSP P.6
E228	596 - 607	12	SUP EXP - EMP BENE - OTHER SERV P.7
TE22	608 - 619	12	SUP EXP - EMP BENE - SUBTOTAL P.7
E232	620 - 631	12	SUP EXP - PURCH SV - STUDENTS P.5
E233	632 - 643	12	SUP EXP - PURCH SV - INST STAFF P.5
E234	644 - 655	12	SUP EXP - PURCH SV - GEN ADMIN P.5

# RECORD LAYOUT

Field Name	Position	Length	Description
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E235	656 - 667	12	SUP EXP - PURCH SV - SCH ADMIN P.6
E236	668 - 679	12	SUP EXP - PURCH SV - OPER & MAIN P.6
E237	680 - 691	12	SUP EXP - PURCH SV - PUPIL TRANSP P.6
E238	692 - 703	12	SUP EXP - PURCH SV - OTHER SERV P.7
TE23	704 - 715	12	SUP EXP - PURCH SV - SUBTOTAL P.7
E242	716 - 727	12	SUP EXP - SUPPLIES - STUDENTS P.5
E243	728 - 739	12	SUP EXP - SUPPLIES - INST STAFF P.5
E244	740 - 751	12	SUP EXP - SUPPLIES - GEN ADMIN P.5
E245	752 - 763	12	SUP EXP - SUPPLIES - SCH ADMIN P.6
E246	764 - 775	12	SUP EXP - SUPPLIES - OPER & MAIN P.6
E247	776 - 787	12	SUP EXP - SUPPLIES - PUPIL TRANSP P.6
E248	788 - 799	12	SUP EXP - SUPPLIES - OTHER SERV P.7
TE24	800 - 811	12	SUP EXP - SUPPLIES - SUBTOTAL P.7
E252	812 - 823	12	SUP EXP - PROPERTY - STUDENTS P.5
E253	824 - 835	12	SUP EXP - PROPERTY - INST STAFF P.5
E254	836 - 847	12	SUP EXP - PROPERTY - GEN ADMIN P.5
E255	848 - 859	12	SUP EXP - PROPERTY - SCH ADMIN P.6
E256	860 - 871	12	SUP EXP - PROPERTY - OPER & MAIN P.6
E257	872 - 883	12	SUP EXP - PROPERTY - PUPIL TRANSP P.6
E258	884 - 895	12	SUP EXP - PROPERTY - OTHER SERV P.7
TE25	896 - 907	12	SUP EXP - PROPERTY - SUBTOTAL P.7
E262	908 - 919	12	SUP EXP - OTHER - STUDENTS P.5
E263	920 - 931	12	SUP EXP - OTHER - INST STAFF P.5
E264	932 - 943	12	SUP EXP - OTHER - GEN ADMIN P.5
E265	944 - 955	12	SUP EXP - OTHER - SCH ADMIN P.6
E266	956 - 967	12	SUP EXP - OTHER - OPER & MAIN P.6
E267	968 - 979	12	SUP EXP - OTHER - PUPIL TRANSP P.6
E268	980 - 991	12	SUP EXP - OTHER - OTHER SERV P.7
TE26	992 - 1003	12	SUP EXP - OTHER - SUBTOTAL P.7
STE22	1004 - 1015	12	SUP EXP - SUBTOTAL - STUDENTS P.5
STE23	1016 - 1027	12	SUP EXP - SUBTOTAL - INST STAFF P.5
STE24	1028 - 1039	12	SUP EXP - SUBTOTAL - GEN ADMIN P.5
STE25	1040 - 1051	12	SUP EXP - SUBTOTAL - SCH ADMIN P.6
STE26	1052 - 1063	12	SUP EXP - SUBTOTAL - OPER & MAIN P.6
STE27	1064 - 1075	12	SUP EXP - SUBTOTAL - PUPIL TRANSP P.6
STE28	1076 - 1087	12	SUP EXP - SUBTOTAL - OTHER SERV P.7
STE2T	1088 - 1099	12	SUP EXP - TOTAL SUPPORT SERVICES P.7
E3A11	1100 - 1111	12	NON-INST SERV - FOOD SERV SALARIES P.8
E3A12	1112 - 1123	12	NON-INST SERV - FOOD SERV EMP BENE P.8
E3A13	1124 - 1135	12	NON-INST SERV - FOOD SERV PURCH SERV P.8
E3A14	1136 - 1147	12	NON-INST SERV - FOOD SERV SUPPLIES P.8
E3A2	1148 - 1159	12	NON-INSTR SERV - FOOD SERV PROPERTY P.8
E3A16	1160 - 1171	12	NON-INSTR SERV - FOOD SERV OTHER P.8
E3A1	1172 - 1183	12	NON-INSTR SERV - FOOD SERV SUBTOTAL P.8
E3B11	1184 - 1195	12	NON-INSTR SERV - ENTERPRISE SALARIES P.8
E3B12	1196 - 1207	12	NON-INSTR SERV - ENTERPRISE EMP BENE P.8
E3B13	1208 - 1219	12	NON-INSTR SERV - ENTERPRISE PURCH SERV P.8
E3B14	1220 - 1231	12	NON-INSTR SERV - ENTERPRISE SUPPLIES P.8
E3B2	1232 - 1243	12	NON-INSTR SERV - ENTERPRISE PROPERTY P.8
E3B16	1244 - 1255	12	NON-INSTR SERV - ENTERPRISE OTHER P.8
E3B1	1256 - 1267	12	NON-INSTR SERV - ENTERPRISE SUBTOTAL P.8
STE3	1268 - 1279	12	NON-INSTR SERV - TOTAL P.8
E4A1	1280 - 1291	12	DIRECT PROG SUP - TEXTBOOKS P.8
E4A2	1292 - 1303	12	DIRECT PROG SUP - TEXTBOOKS (PROP) P.8
E4B1	1304 - 1315	12	DIRECT PROG SUP - TRANSPORT P.8
E4B2	1316 - 1327	12	DIRECT PROG SUP - TRANSPORT (PROP) P.8
E4C1	1328 - 1339	12	DIRECT PROG SUP - EMP BENE P.8
E4C2	1340 - 1351	12	DIRECT PROG SUP - EMP BEN (PROP) P.8

E4D 1352 - 1363 12 DIRECT PROG SUP - PRIV SCH STUDENT P.9

# RECORD LAYOUT

Field Name	Position	Length	Description
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E4E1	1364 - 1375	12	DIRECT PROG SUP - OTHER P.9
E4E2	1376 - 1387	12	DIRECT PROG SUP - OTHER (PROPERTY) P.9
STE4	1388 - 1399	12	DIRECT PROG SUP - SUBTOTAL P.9
TE5	1400 - 1411	12	CURRENT EXPENDITURES P.9
E611	1412 - 1423	12	FACILITIES AQUIS - NON-PROPERTY P.10
E612	1424 - 1435	12	FACILITIES AQUIS - CONSTRUCTION P.10
E62A	1436 - 1447	12	FACILITIES AQUIS - PROPERTY (LAND) P.10
E62B	1448 - 1459	12	FACILITIES AQUIS - PROPERTY (BUILD) P.10
E62	1460 - 1471	12	FACIL AQUIS - SUBTOTAL (LAND & BUILD) P.10
E63	1472 - 1483	12	FACILITIES AQUIS - EQUIPMENT P.10
STE61	1484 - 1495	12	FACILITIES AQUIS - NON-PROPERTY P.10
STE62	1496 - 1507	12	FACILITIES AQUIS - PROPERTY P.10
E7A1	1508 - 1519	12	OTHER USE - DEBT SERVICE INTEREST P.10
E7A2	1520 - 1531	12	OTHER USE - DEBT SERV REDEMPTION P.10
STE7	1532 - 1543	12	OTHER USE - DEBT SERV SUBTOTAL P.10
E81	1544 - 1555	12	COMM SERV - NON-PROPERTY P.11
E82	1556 - 1567	12	COMM SERV - PROPERTY P.11
E9A	1568 - 1579	12	DIRECT COST PROG - NON-PUB SCH P.11
E9B	1580 - 1591	12	DIRECT COST PROG - ADULT ED P.11
E9C	1592 - 1603	12	DIRECT COST PROG - COMM COLLEGE P.11
E9D	1604 - 1615	12	DIRECT COST PROG - OTHER P.11
E91	1616 - 1627	12	DIRECT COST PROG - PROPERTY P.11
STE9	1628 - 1639	12	DIRECT COST PROG - SUBTOTAL P.11
TE10	1640 - 1651	12	PROPERTY TOTAL P.11
TE11	1652 - 1663	12	TOTAL EXPENDITURES FOR EDUCATION P.11
X12C	1664 - 1675	12	EXCLUS FOR PL-100-297 - CHAPTER 1 P.12
X12D	1676 - 1687	12	EXCLUS FOR PL-100-297 - CH.1 CARRYOVER
X12E	1688 - 1699	12	EXCLUS FOR PL-100-297 - CHAPTER 2 P.12
X12F	1700 - 1711	12	EXCLUS FOR PL-100-297 - CH.2 CARRYOVER
TX12	1712 - 1723	12	TOTAL EXCLUS FOR PL-100-297
NCE13	1724 - 1735	12	NET CURRENT EXPENDITURES
ADA	1736 - 1747	12	ADA (STATE AND NCES DEFINITION) P.13
MEMBER95	1748 - 1759	12	TOTAL STUDENT
IR1A	1760 - 1760	1	IMP FLAG LOCAL REV - PROPERTY TAX
IR1B	1761 - 1761	1	IMP FLAG LOCAL REV - NON-PROPERTY TAX
IR1C	1762 - 1762	1	IMP FLAG LOCAL REV - LOC GOVT PROP TAX
IR1D	1763 - 1763	1	IMP FLAG LOCAL REV - LOC GOVT NON-PROP TAX
IR1E	1764 - 1764	1	IMP FLAG LOCAL REV - INDIVID TUITION
IR1F	1765 - 1765	1	IMP FLAG LOCAL REV - TUITION FR LEA'S
IR1G	1766 - 1766	1	IMP FLAG LOCAL REV - TRANSPORT FEES INDIV
IR1H	1767 - 1767	1	IMP FLAG LOCAL REV - TRANSPORT FEES LEA'S
IR1I	1768 - 1768	1	IMP FLAG LOCAL REV - EARNINGS ON INVESTMT
IR1J	1769 - 1769	1	IMP FLAG LOCAL REV - FOOD SERVICE
IR1K	1770 - 1770	1	IMP FLAG LOCAL REV - STUDENT ACTIVITIES
IR1L	1771 - 1771	1	IMP FLAG LOCAL REV - OTHER REVS
IR1M	1772 - 1772	1	IMP FLAG LOCAL REV - TEXTBOOK REVS
IR1N	1773 - 1773	1	IMP FLAG LOCAL REV - SUMMER SCHOOL
ISTR1	1774 - 1774	1	IMP FLAG LOCAL REV - SUBTOTAL
IR2	1775 - 1775	1	IMP FLAG INTERMED. REVENUES
IR3	1776 - 1776	1	IMP FLAG STATE REVENUES
IR4A	1777 - 1777	1	IMP FLAG FED REV - DIRECT GRANTS
IR4B	1778 - 1778	1	IMP FLAG FED REV - THRU STATE
IR4C	1779 - 1779	1	IMP FLAG FED REV - THRU INTERMED AGENCIES
IR4D	1780 - 1780	1	IMP FLAG FED REV - OTHER SOURCES
ISTR4	1781 - 1781	1	IMP FLAG FED REV - SUBTOTAL
IR5	1782 - 1782	1	IMP FLAG OTHER SOURCES OF REVENUE
ITR	1783 - 1783	1	IMP FLAG TOTAL REVENUE FROM ALL SOURCES
IE11	1784 - 1784	1	IMP FLAG INSTR EXP - SALARIES

IE12                    1785 - 1785    1    IMP FLAG INSTR EXP - EMP BENEFITS

# RECORD LAYOUT

Field Name	Position	Length	Description
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IE13	1786 - 1786	1	IMP FLAG INSTR EXP - PURCHASED SERVICES
IE14	1787 - 1787	1	IMP FLAG INSTR EXP - TUITION
IE15	1788 - 1788	1	IMP FLAG INSTR EXP - TUIT TO OTHER LEA'S
IE16	1789 - 1789	1	IMP FLAG INSTR EXP - SUPPLIES
IE17	1790 - 1790	1	IMP FLAG INSTR EXP - PROPERTY
IE18	1791 - 1791	1	IMP FLAG INSTR EXP - OTHER
ISTE1	1792 - 1792	1	IMP FLAG INSTR EXP - SUBTOTAL
IE212	1793 - 1793	1	IMP FLAG SUP EXP - SALARY - STUDENTS
IE213	1794 - 1794	1	IMP FLAG SUP EXP - SALARY - INST STAFF
IE214	1795 - 1795	1	IMP FLAG SUP EXP - SALARY - GEN ADMIN
IE215	1796 - 1796	1	IMP FLAG SUP EXP - SALARY - SCH ADMIN
IE216	1797 - 1797	1	IMP FLAG SUP EXP - SALARY - OPER & MAIN
IE217	1798 - 1798	1	IMP FLAG SUP EXP - SALARY - STUDENT TRANSP
IE218	1799 - 1799	1	IMP FLAG SUP EXP - SALARY - OTHER SERVICES
ITE21	1800 - 1800	1	IMP FLAG SUP EXP - SALARY - SUBTOTAL
IE222	1801 - 1801	1	IMP FLAG SUP EXP - EMP BENE - STUDENTS
IE223	1802 - 1802	1	IMP FLAG SUP EXP - EMP BENE - INST STAFF
IE224	1803 - 1803	1	IMP FLAG SUP EXP - EMP BENE - GEN ADMIN
IE225	1804 - 1804	1	IMP FLAG SUP EXP - EMP BENE - SCH ADMIN
IE226	1805 - 1805	1	IMP FLAG SUP EXP - EMP BENE - OPER & MAIN
IE227	1806 - 1806	1	IMP FLAG SUP EXP - EMP BENE - PUPIL TRANSP
IE228	1807 - 1807	1	IMP FLAG SUP EXP - EMP BENE - OTHER SERV
ITE22	1808 - 1808	1	IMP FLAG SUP EXP - EMP BENE - SUBTOTAL
IE232	1809 - 1809	1	IMP FLAG SUP EXP - PURCH SV - STUDENTS
IE233	1810 - 1810	1	IMP FLAG SUP EXP - PURCH SV - INST STAFF
IE234	1811 - 1811	1	IMP FLAG SUP EXP - PURCH SV - GEN ADMIN
IE235	1812 - 1812	1	IMP FLAG SUP EXP - PURCH SV - SCH ADMIN
IE236	1813 - 1813	1	IMP FLAG SUP EXP - PURCH SV - OPER & MAIN
IE237	1814 - 1814	1	IMP FLAG SUP EXP - PURCH SV - PUPIL TRANSP
IE238	1815 - 1815	1	IMP FLAG SUP EXP - PURCH SV - OTHER SERV
ITE23	1816 - 1816	1	IMP FLAG SUP EXP - PURCH SV - SUBTOTAL
IE242	1817 - 1817	1	IMP FLAG SUP EXP - SUPPLIES - STUDENTS
IE243	1818 - 1818	1	IMP FLAG SUP EXP - SUPPLIES - INST STAFF
IE244	1819 - 1819	1	IMP FLAG SUP EXP - SUPPLIES - GEN ADMIN
IE245	1820 - 1820	1	IMP FLAG SUP EXP - SUPPLIES - SCH ADMIN
IE246	1821 - 1821	1	IMP FLAG SUP EXP - SUPPLIES - OPER & MAIN
IE247	1822 - 1822	1	IMP FLAG SUP EXP - SUPPLIES - PUPIL TRANSP
IE248	1823 - 1823	1	IMP FLAG SUP EXP - SUPPLIES - OTHER SERV
ITE24	1824 - 1824	1	IMP FLAG SUP EXP - SUPPLIES - SUBTOTAL
IE252	1825 - 1825	1	IMP FLAG SUP EXP - PROPERTY - STUDENTS
IE253	1826 - 1826	1	IMP FLAG SUP EXP - PROPERTY - INST STAFF
IE254	1827 - 1827	1	IMP FLAG SUP EXP - PROPERTY - GEN ADMIN
IE255	1828 - 1828	1	IMP FLAG SUP EXP - PROPERTY - SCH ADMIN
IE256	1829 - 1829	1	IMP FLAG SUP EXP - PROPERTY - OPER & MAIN
IE257	1830 - 1830	1	IMP FLAG SUP EXP - PROPERTY - PUPIL TRANSP
IE258	1831 - 1831	1	IMP FLAG SUP EXP - PROPERTY - OTHER SERV
ITE25	1832 - 1832	1	IMP FLAG SUP EXP - PROPERTY - SUBTOTAL
IE262	1833 - 1833	1	IMP FLAG SUP EXP - OTHER - STUDENTS
IE263	1834 - 1834	1	IMP FLAG SUP EXP - OTHER - INST STAFF
IE264	1835 - 1835	1	IMP FLAG SUP EXP - OTHER - GEN ADMIN
IE265	1836 - 1836	1	IMP FLAG SUP EXP - OTHER - SCH ADMIN
IE266	1837 - 1837	1	IMP FLAG SUP EXP - OTHER - OPER & MAIN
IE267	1838 - 1838	1	IMP FLAG SUP EXP - OTHER - PUPIL TRANSP
IE268	1839 - 1839	1	IMP FLAG SUP EXP - OTHER - OTHER SERV
ITE26	1840 - 1840	1	IMP FLAG SUP EXP - OTHER - SUBTOTAL
ISTE22	1841 - 1841	1	IMP FLAG SUP EXP - SUBTOTAL - STUDENTS
ISTE23	1842 - 1842	1	IMP FLAG SUP EXP - SUBTOTAL - INST STAFF

# RECORD LAYOUT

Field Name	Position	Length	Description
ISTE24	1843 - 1843	1	IMP FLAG SUP EXP - SUBTOTAL - GEN ADMIN
ISTE25	1844 - 1844	1	IMP FLAG SUP EXP - SUBTOTAL - SCH ADMIN
ISTE26	1845 - 1845	1	IMP FLAG SUP EXP - SUBTOTAL - OPER & MAIN
ISTE27	1846 - 1846	1	IMP FLAG SUP EXP - SUBTOTAL - PUPIL TRANSP
ISTE28	1847 - 1847	1	IMP FLAG SUP EXP - SUBTOTAL - OTHER SERV
ISTE2T	1848 - 1848	1	IMP FLAG SUP EXP - TOTAL SUPPORT SERVICES
IE3A11	1849 - 1849	1	IMP FLAG NON-INST SERV - FOOD SERV SALARY
IE3A12	1850 - 1850	1	IMP FLAG NON-INST SERV - FOOD SERV EMP BEN
IE3A13	1851 - 1851	1	IMP FLAG NON-INST SERV - FOOD SERV PURCH
IE3A14	1852 - 1852	1	IMP FLAG NON-INST SERV - FOOD SERV SUPPLY
IE3A2	1853 - 1853	1	IMP FLAG NON-INSTR SERV - FOOD SERV PROP
IE3A16	1854 - 1854	1	IMP FLAG NON-INSTR SERV - FOOD SERV OTHER
IE3A1	1855 - 1855	1	IMP FLAG NON-INSTR SERV - FOOD SERV SUBTOT
IE3B11	1856 - 1856	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SALAR
IE3B12	1857 - 1857	1	IMP FLAG NON-INSTR SERV - ENTRPRS EMP BENE
IE3B13	1858 - 1858	1	IMP FLAG NON-INSTR SERV - ENTRPRS PUR SERV
IE3B14	1859 - 1859	1	IMP FLAG NON-INSTR SERV - ENTERPRISE SUPPL
IE3B2	1860 - 1860	1	IMP FLAG NON-INSTR SERV - ENTERPRISE PROP
IE3B16	1861 - 1861	1	IMP FLAG NON-INSTR SERV - ENTERPRISE OTHER
IE3B1	1862 - 1862	1	IMP FLAG NON-INSTR SERV - ENTERPRIS SUBTOT
ISTE3	1863 - 1863	1	IMP FLAG NON-INSTR SERV - TOTAL
IE4A1	1864 - 1864	1	IMP FLAG DIRECT PROG SUP - TEXTBOOKS
IE4A2	1865 - 1865	1	IMP FLAG DIRECT PROG SUP - TEXTBKS (PROP)
IE4B1	1866 - 1866	1	IMP FLAG DIRECT PROG SUP - TRANSPORT
IE4B2	1867 - 1867	1	IMP FLAG DIRECT PROG SUP - TRNSPRT (PROP)
IE4C1	1868 - 1868	1	IMP FLAG DIRECT PROG SUP - EMP BENE
IE4C2	1869 - 1869	1	IMP FLAG DIRECT PROG SUP - EMP BEN (PROP)
IE4D	1870 - 1870	1	IMP FLAG DIRECT PROG SUP - PRIV SCH STUDNT
IE4E1	1871 - 1871	1	IMP FLAG DIRECT PROG SUP - OTHER
IE4E2	1872 - 1872	1	IMP FLAG DIRECT PROG SUP-OTHER (PROPERTY)
ISTE4	1873 - 1873	1	IMP FLAG DIRECT PROG SUP - SUBTOTAL
ITE5	1874 - 1874	1	IMP FLAG CURRENT EXPENDITURES
IE611	1875 - 1875	1	IMP FLAG FACILITIES AQUIS - NON-PROPERTY
IE612	1876 - 1876	1	IMP FLAG FACILITIES AQUIS - CONSTRUCTION
IE62A	1877 - 1877	1	IMP FLAG FACILITIES AQUIS - PROPTY (LAND)
IE62B	1878 - 1878	1	IMP FLAG FACILITIES AQUIS - PROPTY (BUILD)
IE62	1879 - 1879	1	IMP FLAG FACIL AQUIS - STOT (LAND & BUILD)
IE63	1880 - 1880	1	IMP FLAG FACILITIES AQUIS - EQUIPMENT
ISTE61	1881 - 1881	1	IMP FLAG FACILITIES AQUIS - NON-PROPERTY
ISTE62	1882 - 1882	1	IMP FLAG FACILITIES AQUIS - PROPERTY
IE7A1	1883 - 1883	1	IMP FLAG OTHER USE - DEBT SERVICE INTEREST
IE7A2	1884 - 1884	1	IMP FLAG OTHER USE - DEBT SERV REDEMPTION
ISTE7	1885 - 1885	1	IMP FLAG OTHER USE - DEBT SERV SUBTOTAL
IE81	1886 - 1886	1	IMP FLAG COMM SERV - NON-PROPERTY
IE82	1887 - 1887	1	IMP FLAG COMM SERV - PROPERTY
IE9A	1888 - 1888	1	IMP FLAG DIRECT COST PROG - NON-PUB SCH
IE9B	1889 - 1889	1	IMP FLAG DIRECT COST PROG - ADULT ED
IE9C	1890 - 1890	1	IMP FLAG DIRECT COST PROG - COMM COLLEGE
IE9D	1891 - 1891	1	IMP FLAG DIRECT COST PROG - OTHER
IE91	1892 - 1892	1	IMP FLAG DIRECT COST PROG - PROPERTY
ISTE9	1893 - 1893	1	IMP FLAG DIRECT COST PROG - SUBTOTAL
ITE10	1894 - 1894	1	IMP FLAG PROPERTY TOTAL
ITE11	1895 - 1895	1	IMP FLAG TOTAL EXPENDITURES FOR EDUCATION
IX12C	1896 - 1896	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 1
IX12D	1897 - 1897	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.1 CO
IX12E	1898 - 1898	1	IMP FLAG EXCLUS FOR PL-100-297 - CHAPTER 2

IX12F	1899 -	1899	1	IMP FLAG EXCLUS FOR PL-100-297 - CH.2 CO
ITX12	1900 -	1900	1	IMP FLAG TOTAL EXCLUS FOR PL-100-297

# RECORD LAYOUT

Field Name	Position	Length	Description
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INCE13	1901 -	1901	1 IMP FLAG NET CURRENT EXPENDITURES
IADA	1902 -	1902	1 IMP FLAG ADA (STATE AND NCES DEFINITION)
IMEMBR95	1903 -	1903	1 IMP FLAG TOTAL STUDENT

## Appendix B: GLOSSARY

**CCD:** the Common Core of Data, the National Center for Education Statistics' primary database on public elementary and secondary education in the United States. Data are collected annually from states' administrative records.

**Community services:** a functional category of expenditures (line item number 3300) for such services as swimming pools, day care centers, and programs for the elderly. Community services expenditures reported in this publication are funds for the use of these services by public education students.

**Current expenditures:** comprise the functional categories instruction (1000), support services (2000), and noninstructional services (3000). These are expenditures for the day-to-day operation of public elementary and secondary education, distinct from long-term expenditures and expenditures for other types of education. Property expenditures are excluded from current expenditure subtotals.

**Debt service:** a subfunction (5100) within the expenditure function "other uses" (5000). It includes only long-term debt service (obligations exceeding one year).

**Direct program support:** expenditures made by state education agencies for, or on behalf of local education agencies. The majority of these expenditures are for teachers' retirement funds; the rest include expenditures for textbooks, busing, and special programs such as education for disabled students. Although states often report these expenditures in the appropriate function, these expenditures are sometimes lumped together under the heading direct program support in which case, NCES distributes them into function and object after consultation with state officials.

**Direct cost programs:** a category of expenditures for programs not part of public elementary and secondary education. These programs include community colleges, adult education and non-public school support.

**Employee benefits:** one of six expenditure objects (line item 200). It is for expenditures made in addition to gross salary that are not paid directly to employees. It includes amounts paid by, or on behalf of, an LEA for fringe benefits such as group insurance, social security contributions, retirement contributions, tuition reimbursements, unemployment compensation, worker's compensation, and other employee benefits (e.g., unused sick leave).

**Enterprise operations:** a subfunction (3200) of the function noninstructional services (3000). Enterprise operations are activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by local education agencies.



## GLOSSARY

**Equipment:** an object subcategory (730) within the function facilities acquisition and construction services (4000), it includes the initial purchase of property items such as books for a newly constructed school or addition. Replacement equipment is labeled property, and is reported by function.

**Facilities acquisition and construction services:** an expenditure function (4000) that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

**Federal revenues:** are reported in four categories: 1) unrestricted and restricted Grants-in-Aid direct from the federal government, 2) unrestricted and restricted Grants-in-Aid direct through the state, 3) Grants-in-Aid through other intermediate agencies, and 4) other federal revenues (including payments in lieu of taxes).

**Food services:** a subfunction (3100) of the function noninstructional services (3000). Food services are activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

**Function:** a category of expenditure, defining the activity supported by the service or commodity bought.

**General administration:** one of nine subfunctions (2300) within the expenditure function support services (2000). It includes expenditures for the board of education and administration of Local Education Agencies.

**Instruction:** activity between teachers and students. Instruction expenditures includes salaries and benefits for teachers and instructional aides, supplies, and purchased services such as instruction via television. Tuition expenditures to other LEAs are also included here.

**Instructional staff support services:** one of nine subfunctions (2200) within the expenditure function support services (2000). It includes instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

**Intermediate sources of revenue:** are educational agencies with fund raising capabilities that operate between the state and local government levels. One example is New York's Board of Cooperative Educational Services (BOCES).

## GLOSSARY

**LEA:** local education agency, also called school district or board of education.

**Local revenues:** funds produced within the boundaries of an LEA that are available for the use of the LEA. These revenues include money collected by other government units for use by the LEA. Local revenues include: property taxes, non-property taxes, parent government contributions, student fees, and other local sources.

**NPEFS:** the National Public Education Financial Survey, a component of the Common Core of Data (CCD) and the source of the data in this report.

**Object:** a category of expenditure, defining the service or commodity bought.

**Operations and maintenance:** one of nine subfunctions (2600) within the expenditure function support services (2000). It includes expenditures for the supervision of operations and maintenance, operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

**Pupils in membership:** the count of students on the current roll taken on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

**Purchased services:** one of six expenditure objects. It is for professional and technical services, and the renting of equipment.

**Property:** one of six expenditure objects (line item 700). Property includes expenditures for initial, additional, and replacement furniture and fixtures such as desks, file cabinets, computers, copying machines, printing equipment, and other equipment. Property expenditures are not included in current expenditure subtotals.

**Revenue:** revenues are categorized by source as follows: federal, state, intermediate government agencies, and local.

**Salaries:** one of six expenditure objects (line item 100). It includes the gross salaries of permanent and temporary staff on the payroll of LEAs including those substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

## GLOSSARY

**School administration:** one of nine subfunctions (2400) within the expenditure function support services (2000). It includes expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

**State revenues:** revenues received by the LEA from the state are reported in a single total. This total includes unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

**Student support services:** one of nine subfunctions (2100) within the expenditure function support services (2000). It includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

**Student transportation:** one of nine subfunctions (2700) within the expenditure function support services (2000). It includes expenses for the supervision, vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services.

**Supplies:** one of six expenditure objects (line item 600). Supplies are items that are consumed, worn out, or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include expenditures for general supplies; paper and other materials required for printing and copying; and books, periodicals, and reference materials.

**Support services:** an expenditure function (2000) divided into nine subfunctions: student support services (2100), instructional staff support (2200), general administration support services (2300), school administration support services (2400), operations and maintenance (2600), student transportation support services (2700), and other support services (2500, 2800, 2900).

# Appendix C. STATE CODES AND ABBREVIATIONS USED IN DATASETS

STATE NAME	STED	STFIPS	STABR
ALABAMA	10	01	AL
ALASKA	11	02	AK
ARIZONA	12	04	AZ
ARKANSAS	13	05	AR
CALIFORNIA	14	06	CA
COLORADO	15	08	CO
CONNECTICUT	16	09	CT
DELAWARE	17	10	DE
DISTRICT OF COLUMBIA	18	11	DC
FLORIDA	19	12	FL
GEORGIA	20	13	GA
HAWAII	21	15	HI
IDAHO	22	16	ID
ILLINOIS	23	17	IL
INDIANA	24	18	IN
IOWA	25	19	IA
KANSAS	26	20	KS
KENTUCKY	27	21	KY
LOUISIANA	28	22	LA
MAINE	29	23	ME
MARYLAND	30	24	MD
MASSACHUSETTS	31	25	MA
MICHIGAN	32	26	MI
MINNESOTA	33	27	MN
MISSISSIPPI	34	28	MS
MISSOURI	35	29	MO
MONTANA	36	30	MT
NEBRASKA	37	31	NE
NEVADA	38	32	NV
NEW HAMPSHIRE	39	33	NH
NEW JERSEY	40	34	NJ
NEW MEXICO	41	35	NM
NEW YORK	42	36	NY
NORTH CAROLINA	43	37	NC
NORTH DAKOTA	44	38	ND
OHIO	45	39	OH
OKLAHOMA	46	40	OK

## STATE CODES AND ABBREVIATIONS USED IN DATASETS (Cont.)

STATE NAME	STED	STFIPS	STABR
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OREGON	47	41	OR
PENNSYLVANIA	48	42	PA
RHODE ISLAND	49	44	RI
SOUTH CAROLINA	50	45	SC
SOUTH DAKOTA	51	46	SD
TENNESSEE	52	47	TN
TEXAS	53	48	TX
UTAH	54	49	UT
VERMONT	55	50	VT
VIRGINIA	56	51	VA
WASHINGTON	57	53	WA
WEST VIRGINIA	58	54	WV
WISCONSIN	59	55	WI
WYOMING	60	56	WY
<u>OUTLYING AREAS</u>			
AMERICAN SAMOA	61	60	AS
GUAM	63	66	GU
NORTHERN MARIANAS	69	69	CM
PUERTO RICO	64	72	PR
VIRGIN ISLANDS	66	78	VI

## Appendix D.: Imputations and Adjustments List

### ALABAMA

E258 contains E63 using TE11  
E63 combined with E258

### ALASKA

E11 contains E212 using TE11  
E12 contains E222 using TE11  
E13 contains E232 using TE11  
E16 contains E242 using TE11  
E17 contains E252 using TE11  
E18 contains E262 using TE11  
E212 combined with E11  
E222 combined with E12  
E232 combined with E13  
E242 combined with E16  
E252 combined with E17  
E262 combined with E18

### ARIZONA

R1E contains R1G, R1N using TR  
R1G combined with R1E  
R1N combined with R1E  
E13 combined with E262  
E17 contains E252, E253, E254, E255, E256, E258 using TE11  
E212 contains E213, E215 using TE11  
E213 combined with E212  
E215 combined with E212  
E216 contains E218 using TE11  
E218 combined with E216  
E222 contains E223, E225 using TE11  
E223 combined with E222  
E225 combined with E222  
E226 contains E228 using TE11  
E228 combined with E226  
E232 combined with E262  
E233 combined with E262  
E234 combined with E262  
E235 combined with E262  
E236 combined with E262  
E237 combined with E262  
E238 combined with E262  
E242 contains E243, E245 using TE11  
E243 combined with E242  
E245 combined with E242  
E246 contains E248 using TE11  
E248 combined with E246  
E252 combined with E17  
E253 combined with E17  
E254 combined with E17  
E255 combined with E17  
E256 combined with E17  
E258 combined with E17

## Imputations and Adjustments List (cont'd)

E262 contains E13, E232, E233, E234, E235, E236, E237, E238, E263,  
E265 using TE11  
E263 combined with E262  
E265 combined with E262  
E266 contains E268 using TE11  
E268 combined with E266  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, using TE11  
E3B11 supplemented by E3B1  
E3B12 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268  
E612 combined with E62B  
E62B contains E612, E63 using TE11  
E63 combined with E62B  
E81 contains E82 using TE11  
E82 combined with E81

### ARKANSAS

E3A11 contains E3A12 using TE11  
E3A12 combined with E3A11  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, using TE11  
E3B11 supplemented by E3B1  
E3B12 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,  
E227, E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268

E612 combined with E62B  
E62B contains E612 using TE11

### CALIFORNIA

E612 contains E62B using TE11  
E62B combined with E612

## Imputations and Adjustments List (cont'd)

### CONNECTICUT

R1K impute based on (TR-R1K)  
R5 impute/import TR  
E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13,  
E3B14, E3B16  
E3B11 supplemented by E3B1  
E3B12 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226,  
E227, E228, E3A12 using E11, E212, E213, E214, E215, E216,  
E217, E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242,  
E243, E244, E245, E246, E247, E248, E262, E263, E264, E265,  
E266, E267, E268  
E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,  
E258, E3A2  
E612 combined with E62B  
E62B contains E612 using TE11  
E81 impute based on (TE11-E81)  
E82 impute based on (TE11-E82)

### DELAWARE

E4B1 distribute by dest. E217, E227, E237, E247, E267  
E4B2 distribute by dest. E257  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213,  
E214, E215, E216, E217, E218, E222, E223, E224, E225, E226,  
E227, E228, E232, E233, E234, E235, E236, E237, E238, E242,  
E243, E244, E245, E246, E247, E248, E262, E263, E264, E265,  
E266, E267, E268

### DISTRICT OF COLUMBIA

R5 impute/import TR  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 supplemented by E3B1  
E3B12 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E4A1 distribute by dest. E16  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11  
E611 combined with E612  
E612 contains E611, E62A, E62B, E63 using TE11  
E62A combined with E612  
E62B combined with E612



## Imputations and Adjustments List (cont'd)

E63 combined with E612  
E7A1 impute/import TE10  
E7A2 impute/import TE10

### FLORIDA

E611 combined with E612  
E612 contains E611, E62B using TE11  
E62B combined with E612

### GEORGIA

E4C1 distribute by salary E222, E223, E224, E225, E226, E227,  
E228 using E212, E213, E214, E215, E216, E217, E218  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242,  
E243, E244, E245, E246, E247, E248, E262, E263, E264, E265,  
E266, E267, E268  
E612 combined with E62B  
E62B contains E612 using TE11

### IDAHO

E232 contains E262 using TE11  
E262 combined with E232  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11

### ILLINOIS

E4A1 distribute by dest. E16  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228 using E11, E212, E213, E214, E215, E216, E217, E218  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268  
E612 combined with E62A  
E62A contains E612, E62B, E63 using TE11  
E62B combined with E62A  
E63 combined with E62A

### INDIANA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268

## Imputations and Adjustments List (cont'd)

E612 combined with E62B  
E62B contains E612 using TE11

### KANSAS

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11

### KENTUCKY

E13 contains E18 using TE11  
E16 contains E245 using TE11  
E17 contains E252, E253, E255, E258 using TE11  
E18 combined with E13  
E233 contains E263 using TE11  
E234 contains E264 using TE11  
E235 contains E265 using TE11  
E238 contains E248 using TE11  
E245 combined with E16  
E248 combined with E238  
E252 combined with E17  
E253 combined with E17  
E255 combined with E17  
E258 combined with E17  
E263 combined with E233  
E264 combined with E234  
E265 combined with E235  
E3A1 totals E3A11, E3A12, E3A13, E3A14, E3A16 using TE11  
E3A11 supplemented by E3A1  
E3A12 supplemented by E3A1  
E3A13 supplemented by E3A1  
E3A14 supplemented by E3A1

E3A16 supplemented by E3A1

E4A1 distribute by dest. E16

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243, E244, E245, E246,  
E247, E248, E262, E263, E264, E265, E266, E267, E268

### LOUISIANA

R1E contains R1N using TR  
R1K impute based on (TR-R1K)  
R1N combined with R1E  
E3B1 derived from R1K, distribute to E3B11, E3B12, E3B13, E3B14,  
E3B16  
E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16 using TE11  
E3B11 supplemented by E3B1  
E3B11 supplemented by E3B1  
E3B12 supplemented by E3B1  
E3B12 supplemented by E3B1

## Imputations and Adjustments List (cont'd)

E3B13 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B16 supplemented by E3B1  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268

### MAINE

E4C1 distribute by salary E12, E222, E223, E224, E225 using E11,  
E212, E213, E214, E215

### MARYLAND

E4C1 distribute by salary E12, E222, E223, E225, E228 using E11,  
E212, E213, E215, E218

### MASSACHUSETTS

E3A11 contains E3A12, E3A13, E3A14, E3A16 using TE11  
E3A12 combined with E3A11  
E3A13 combined with E3A11  
E3A14 combined with E3A11  
E3A16 combined with E3A11  
E4C1 distribute by salary E12, E222, E223 using E11, E212, E213  
E612 combined with E62A  
E62A contains E612, E62B using TE11  
E62B combined with E62A

### MICHIGAN

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11

### MINNESOTA

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268  
E62A contains E62B using TE11  
E62B combined with E62A

### MISSISSIPPI

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242,  
E243, E244, E245, E246, E247, E248, E262, E263, E264, E265,  
E266, E267, E268

## Imputations and Adjustments List (cont'd)

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,  
E258, E3A2

### MISSOURI

E13 contains E18 using TE11  
E18 combined with E13  
E232 contains E262 using TE11  
E233 contains E263 using TE11  
E234 contains E264 using TE11  
E235 contains E265 using TE11  
E236 contains E266 using TE11  
E237 contains E267 using TE11  
E238 contains E268 using TE11  
E262 combined with E232  
E263 combined with E233  
E264 combined with E234  
E265 combined with E235  
E266 combined with E236  
E267 combined with E237  
E268 combined with E238  
E3A13 contains E3A16 using TE11  
E3A16 combined with E3A13  
E612 contains E62B, E63 using TE11  
E62B combined with E612  
E63 combined with E612

### NEBRASKA

R4A combined with R4B  
R4B contains R4A, R4C using TR  
R4C combined with R4B  
E11 contains E3B11 using TE11  
E12 contains E3B12 using TE11  
E3B11 combined with E11  
E3B12 combined with E12  
E62A contains E62B using TE11  
E62B combined with E62A

### NEVADA

E81 contains E82 using TE11  
E82 combined with E81

### NEW HAMPSHIRE

E12 combined with E228  
E222 combined with E228  
E223 combined with E228  
E225 combined with E228  
E226 combined with E228  
E227 combined with E228

## Imputations and Adjustments List (cont'd)

E228 contains E12, E222, E223, E225, E226, E227, E3A12 using TE11  
E3A12 combined with E228  
E611 contains E612 using TE11  
E612 combined with E611  
E62A, E62B contains E63 using TE11  
E63 combined with E62A, E62B  
E7A1 combined with E7A2  
E7A2 contains E7A1 using TE11

### NEW JERSEY

R1K combined with R1L  
R1L contains R1K using TR  
R4A contains R4D using TR  
R4D combined with R4A  
E81 contains E82 using TE11  
E82 combined with E81

### NEW YORK

E237 contains E267 using TE11  
E267 combined with E237

### NORTH CAROLINA

E7A1 impute/import TE10

### NORTH DAKOTA

E62A contains E62B using TE11  
E62B combined with E62A

### OHIO

R1E contains R1N using TR  
R1N combined with R1E

### OKLAHOMA

E4A1 distribute by dest. E16  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268

### RHODE ISLAND

R5 impute/import TR  
E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11

## Imputations and Adjustments List (cont'd)

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268

E612 supplemented by E62

E62 totals E62A, E62B, E612 using TE11

E62A supplemented by E62

E62B supplemented by E62

E81 contains E82 using TE11

E82 combined with E81

### SOUTH DAKOTA

E62A combined with E63

E62B combined with E63

E63 contains E62A, E62B using TE11

### TEXAS

E4A1 distribute by dest. E16

E4B1 distribute by dest. E217, E227, E237, E247, E267

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11

E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242, E243,  
E244, E245, E246, E247, E248, E262, E263, E264, E265, E266,  
E267, E268

E4E2 distribute by dest. E17, E252, E253, E254, E255, E256, E257,  
E258, E3A2

E611 combined with E612

E612 contains E611 using TE11

### VIRGINIA

R1K impute based on (TR-R1K)

E3B1 derived from R1K, distribute over E3B11, E3B12, E3B13, E3B14,  
E3B16

E3B11 supplemented by E3B1

E3B12 supplemented by E3B1

E3B13 supplemented by E3B1

E3B14 supplemented by E3B1

E3B16 supplemented by E3B1

E62A contains E62B using TE11

E62B combined with E62A

### WASHINGTON

R1L contains R1M using TR

R1M combined with R1L

E14 combined with E15

E15 contains E14 using TE11

## Imputations and Adjustments List (cont'd)

E3B1 totals E3B11, E3B12, E3B13, E3B14, E3B16, E3B2 using TE11  
E3B11 supplemented by E3B1  
E3B12 supplemented by E3B1  
E3B13 supplemented by E3B1  
E3B14 supplemented by E3B1  
E3B16 supplemented by E3B1  
E3B2 supplemented by E3B1  
E611 combined with E612  
E612 contains E611 using TE11  
E62A contains E62B using TE11  
E62B combined with E62A

### WEST VIRGINIA

E4C1 distribute by salary E12, E222, E223, E224, E225, E226, E227,  
E228, E3A12 using E11, E212, E213, E214, E215, E216, E217,  
E218, E3A11  
E4E1 distribute by dest. E11, E12, E13, E16, E18, E212, E213, E214,  
E215, E216, E217, E218, E222, E223, E224, E225, E226, E227,  
E228, E232, E233, E234, E235, E236, E237, E238, E242,  
E243, E244, E245, E246, E247, E248, E262, E263, E264, E265,  
E266, E267, E268  
E4E2 distribute by dest. E17

### WYOMING

E611 combined with E612  
E612 contains E611 using TE11  
E62A contains E62B using TE11  
E62B combined with E62A

## Appendix E:

## Frequencies of Imputations Flag for Fy95

IR1A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IR1F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1G	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IR1H	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0



IR1I	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1J	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR1K	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
I	3	5.9	4	7.8
R	47	92.2	51	100.0

IR1L	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.9	2	3.9
R	49	96.1	51	100.0

IR1M	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IR1N	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

ISTR1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	48	94.1	48	94.1
T	3	5.9	51	100.0

IR2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR4A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.9	2	3.9
R	49	96.1	51	100.0

IR4B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IR4C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IR4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

ISTR4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IR5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
I	3	5.9	3	5.9
R	48	94.1	51	100.0

ITR	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	48	94.1	48	94.1
T	3	5.9	51	100.0

IE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	17	33.3	17	33.3
R	34	66.7	51	100.0

IE12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	25	49.0	25	49.0
R	26	51.0	51	100.0

IE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	17	33.3	17	33.3
R	34	66.7	51	100.0

IE14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IE15	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IE16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE17	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	13.7	7	13.7
R	44	86.3	51	100.0

IE18	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	17	33.3	17	33.3
R	34	66.7	51	100.0

ISTE1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	25	49.0	25	49.0
T	26	51.0	51	100.0

IE212	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE222	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	24	47.1	24	47.1
R	27	52.9	51	100.0

IE232	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	35.3	18	35.3
R	33	64.7	51	100.0

IE242	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE252	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	11.8	6	11.8
R	45	88.2	51	100.0

IE262	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	18	35.3	18	35.3
R	33	64.7	51	100.0

ISTE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	27	52.9	27	52.9

T	24	47.1	51	100.0
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IE213	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE223	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	23	45.1	23	45.1
R	28	54.9	51	100.0

IE233	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE243	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE253	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IE263	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	15	29.4	15	29.4
R	36	70.6	51	100.0

ISTE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
R	28	54.9	28	54.9
T	23	45.1	51	100.0

IE214	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				

A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE224	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	20	39.2	20	39.2
A				
R	31	60.8	51	100.0

IE234	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	16	31.4	16	31.4
A				
R	35	68.6	51	100.0

IE244	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	15	29.4	15	29.4
A				
R	36	70.6	51	100.0

IE254	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	4	7.8	4	7.8
A				
R	47	92.2	51	100.0

IE264	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	16	31.4	16	31.4
A				
R	35	68.6	51	100.0

ISTE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	31	60.8	31	60.8
R				
T	20	39.2	51	100.0

IE215	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	15	29.4	15	29.4
A				
R	36	70.6	51	100.0

IE225	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff	22	43.1	22	43.1
A				

R	29	56.9	51	100.0
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IE235	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE245	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE255	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IE265	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

ISTE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	28	54.9	29	56.9
T	22	43.1	51	100.0

IE216	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE226	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	20	39.2	20	39.2
R	31	60.8	51	100.0

IE236	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE246	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE256	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IE266	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	16	31.4	16	31.4
R	35	68.6	51	100.0

ISTE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	20	39.2	20	39.2
R	31	60.8	51	100.0

IE217	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE227	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	20	39.2	20	39.2
R	31	60.8	51	100.0

IE237	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	17	33.3	17	33.3
R	34	66.7	51	100.0

IE247	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ffffffffff				
A	15	29.4	15	29.4
R	36	70.6	51	100.0



IE257	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

IE267	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	17	33.3	17	33.3
R	34	66.7	51	100.0

ISTE27	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	31	60.8	31	60.8
T	20	39.2	51	100.0

IE218	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE228	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	21	41.2	21	41.2
R	30	58.8	51	100.0

IE238	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE248	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE258	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	11.8	6	11.8
R	45	88.2	51	100.0

IE268	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

ISTE28	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	30	58.8	30	58.8
T	21	41.2	51	100.0

ITE21	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	34	66.7	35	68.6
T	16	31.4	51	100.0

ITE22	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	27	52.9	27	52.9
T	24	47.1	51	100.0

ITE23	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	32	62.7	32	62.7
T	19	37.3	51	100.0

ITE24	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	35	68.6	35	68.6
T	16	31.4	51	100.0

ITE25	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	42	82.4	42	82.4
T	9	17.6	51	100.0

ITE26	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	32	62.7	32	62.7
T	19	37.3	51	100.0

ISTE2T	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	27	52.9	27	52.9
T	24	47.1	51	100.0

IE3A11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IE3A12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	14	27.5	14	27.5
R	37	72.5	51	100.0

IE3A13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IE3A14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	2	3.9	2	3.9
R	49	96.1	51	100.0

IE3A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IE3A16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IE3A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	40	78.4	40	78.4

T	11	21.6	51	100.0
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IE3B11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
A	5	9.8	5	9.8
I	3	5.9	8	15.7
R	43	84.3	51	100.0

IE3B12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
A	5	9.8	5	9.8
I	3	5.9	8	15.7
R	43	84.3	51	100.0

IE3B13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
A	4	7.8	4	7.8
I	3	5.9	7	13.7
R	44	86.3	51	100.0

IE3B14	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
A	4	7.8	4	7.8
I	3	5.9	7	13.7
R	44	86.3	51	100.0

IE3B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
A	3	5.9	3	5.9
I	1	2.0	4	7.8
R	47	92.2	51	100.0

IE3B16	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
A	6	11.8	6	11.8
I	2	3.9	8	15.7
R	43	84.3	51	100.0

IE3B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
~~~~~				
R	45	88.2	45	88.2
T	6	11.8	51	100.0

ISTE3	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	33	64.7	33	64.7
T	18	35.3	51	100.0

IE4A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	5	9.8	5	9.8
R	46	90.2	51	100.0

IE4A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE4B1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	3	5.9	3	5.9
R	48	94.1	51	100.0

IE4B2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
R	50	98.0	51	100.0

IE4C1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE4C2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE4D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE4E1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	15	29.4	15	29.4
R	36	70.6	51	100.0

IE4E2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
R	47	92.2	51	100.0

ISTE4	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	29	56.9	29	56.9
T	22	43.1	51	100.0

ITE5	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	46	90.2	46	90.2
T	5	9.8	51	100.0

IE611	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	6	11.8	6	11.8
R	45	88.2	51	100.0

IE612	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	16	31.4	16	31.4
R	35	68.6	51	100.0

IE62A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	12	23.5	12	23.5
R	39	76.5	51	100.0

IE62B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	20	39.2	20	39.2
R	31	60.8	51	100.0

IE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	37	72.5	37	72.5
T	14	27.5	51	100.0

IE63	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	7	13.7	7	13.7
R	44	86.3	51	100.0

ISTE61	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	39	76.5	39	76.5
T	12	23.5	51	100.0

ISTE62	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	38	74.5	38	74.5
T	13	25.5	51	100.0

IE7A1	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
I	2	3.9	3	5.9
R	48	94.1	51	100.0

IE7A2	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	1	2.0	1	2.0
I	1	2.0	2	3.9
R	49	96.1	51	100.0

ISTE7	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	49	96.1	49	96.1
T	2	3.9	51	100.0

IE81	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
I	1	2.0	5	9.8
R	46	90.2	51	100.0

IE82	Frequency	Percent	Cumulative Frequency	Cumulative Percent
A	4	7.8	4	7.8
I	1	2.0	5	9.8
R	46	90.2	51	100.0

IE9A	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE9B	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE9C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE9D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IE91	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

ISTE9	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

ITE10	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	36	70.6	36	70.6
T	15	29.4	51	100.0

ITE11	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	47	92.2	47	92.2
T	4	7.8	51	100.0



IX12C	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IX12D	Frequency	Percent	Cumulative Frequency	Cumulative Percent
C	13	25.5	13	25.5
R	38	74.5	51	100.0

IX12E	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IX12F	Frequency	Percent	Cumulative Frequency	Cumulative Percent
C	15	29.4	15	29.4
R	36	70.6	51	100.0

ITX12	Frequency	Percent	Cumulative Frequency	Cumulative Percent
T	51	100.0	51	100.0

INCE13	Frequency	Percent	Cumulative Frequency	Cumulative Percent
T	51	100.0	51	100.0

IADA	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	51	100.0	51	100.0

IMEMBR95	Frequency	Percent	Cumulative Frequency	Cumulative Percent
R	47	92.2	47	92.2
T	4	7.8	51	100.0

**U.S. DEPARTMENT OF EDUCATION**  
**NATIONAL CENTER FOR EDUCATION STATISTICS**

**The National Public  
Education Financial Survey**

**Fiscal year 1995**

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NUMBER (Include area code, extension)

RETURN COMPLETED FORM TO:

Bureau of the Census  
ATTN: Governments Division  
Washington, DC 20233-0001

CERTIFICATION: I hereby certify that to the best of my knowledge and belief, the data reported in sections I-XV below constitute a true and full report of revenues, expenditures and student attendance during the regular school year and for summer school for the public elementary and secondary schools under this jurisdiction for purposes of public law 97-35, as revised by P.L. 100-297.			
TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL		SIGNATURE OF AUTHORIZED OFFICIAL	
TITLE:			

PUBLIC ELEMENTARY AND SECONDARY  
EDUCATION REVENUES FROM ALL SOURCES

I. REVENUE FROM LOCAL SOURCES

AMOUNT  
(omit cents)

a. Property Tax (1110) [Include only Ad Valorem taxes. Do not include penalties and interest or dependent district's property taxes here.]	R1A \$ _____
b. Non-property Tax (1120-1190) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Do not include dependent district's non-property taxes here.]	R1B \$ _____
c. Other Local Government Units-Property Tax (1210) [Include only Ad Valorem taxes for dependent district's property taxes. Do not include penalties and interest here.]	R1C \$ _____
d. Other Local Government Units-Non-property Tax (1220-1290) [Include Sales and use taxes, income taxes, penalties and interest on taxes, and other taxes. Include dependent district's non-property taxes here.]	R1D \$ _____
e. Tuition From Individuals (1310) [Include tuition from individuals only.]	R1E \$ _____
f. Tuition From Other LEAs Within The State (1320) [Include tuition from other LEAs within the State only.]	R1F \$ _____
g. Transportation Fees From Individuals (1410) [Include transportation fees from individuals only.]	R1G \$ _____
h. Transportation fees from other LEAs Within the State (1420) [Include transportation fees from other LEAs within the State only.]	R1H \$ _____
i. Earnings on Investments (1500-1540) [Include interest on investments, dividends on investments, gains or losses on sale of investments, and earnings on investment in real property.]	R1I \$ _____
j. Food Service (excluding federal reimbursements) (1600-1630) [Include daily sales for reimbursable programs, school lunch programs, school breakfast programs, special milk programs, and non-reimbursable programs. Also include special functions. Federal reimbursements should appear under 4500.]	R1J \$ _____

# I. REVENUE FROM LOCAL SOURCES

AMOUNT  
(omit cents)

k. Student Activities (1700-1790) [Include admissions, bookstore sales, student organization membership dues and fees, student fees, and other student activity income.]	R1K \$ _____
l. Other Revenue from Local Sources (1330-1340, 1430-1440, 1800, 1900-1990; not 1940) [Include tuition from other LEAs outside the State, and tuition from other sources. Include transportation fees from other LEAs outside the State, and transportation fees from other sources. Include revenues from community service activities operated by an LEA. Include revenue from the rental of real or personal property owned by the school, contributions and donations from private sources, gains or losses on sale of fixed assets of proprietary funds, services provided other LEAs, other local governmental units, other funds, and miscellaneous.]	R1L \$ _____
m. Textbook Revenues (1940) [Include textbook sales and rentals.]	R1M \$ _____
n. Summer School Revenue [Include tuition from students (1310), fees and charges]	R1N \$ _____
Local Sources of Revenue Subtotal (1000) [EXCLUDE tuition from other LEAs within the State (1320) and transportation fees from other LEAs within the State (1420). Sum a-e, g, i-n.]	STR1 \$ _____

# II. REVENUE FROM INTERMEDIATE SOURCES (2000)

[Include all revenues that can be used for any legal purpose desired by an ISA without restriction.  
Include revenues that must be used for a categorical or restricted purpose.  
Include revenues to an ISA in lieu of taxes ISA would have collected had its property or other tax base been subject to taxation.  
Include payments to pension fund by other governmental jurisdiction for the benefit of the ISA, contributions of equipment and supplies, and contributions to fixed assets.]

R2 \$ _____
----------------

# III. REVENUE FROM STATE SOURCES (3000)

[Include all revenues that can be used for any legal purpose desired by an LEA without restriction.  
Include revenues that must be used for a categorical or specific purpose.  
Include revenues to an LEA in lieu of taxes LEA would have collected had its property or other tax base been subject to taxation.  
Include payments to pension fund by other governmental jurisdiction for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets.]

R3 \$ _____
----------------

#### IV. REVENUE FROM FEDERAL SOURCES

	AMOUNT (omit cents)
a. Grants-in-Aid Direct from the Federal Government (4100,4300) [Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all direct revenue grants to the LEA which must be used for a categorical or specific purpose.]	R4A \$ _____
b. Grants-in-Aid from the Federal Government Through the State (4200,4500) Include all revenues that can be used for any legal purpose desired by an LEA without restriction. Include all revenues through the State as grants to the LEA which must be used for a categorical or specific purpose. Federal reimbursements for food service should appear here.]	R4B \$ _____
c. Grants-in-Aid from the Federal Government Through Other Intermediate Agencies (4700) [Include all revenue grants through an intermediate agency to the LEA.]	R4C \$ _____
d. Other Revenue from Federal Sources (4800, 4900) [Include revenues to an LEA in lieu of taxes LEA would have collected had its property or other tax base been subject to taxation. Include payments made by the Federal Government for the benefit of the LEA, contributions of equipment and supplies, and contributions to fixed assets, and foods donated by the Federal Government to the LEA.]	R4D \$ _____
Federal Sources of Revenue Subtotal (4000)	STR4 \$ _____

#### V. OTHER SOURCES OF REVENUE (5000)

[Include bond principal and premiums. Accrued interest realized from the sale of bonds should be included when permitted by State law. Include amounts available from the sale of school property or compensation for the loss of fixed assets. Do not include proprietary funds gain on sale of fixed assets here, but in 1900.]

R5 \$ _____
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#### Total Revenue from All Sources

[Should agree with sum of subtotals I, II, III, and IV. DO NOT include other sources of revenue (5000).]

TR \$ _____
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PUBLIC ELEMENTARY AND SECONDARY EDUCATION  
EXPENDITURES

	AMOUNT (omit cents)
I. INSTRUCTION (1000) <sup>1</sup>	
1. Salaries (100) [Include gross salary of those involved in instruction (see footnote) while on the payroll of the LEA.]	E11 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA in behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	E12 \$ _____
3. Purchased services (300-500; exclude 560) [Include the services of teachers or others who provide instruction to students. Include computer-assisted instructional (CAI) expenditures, travel for instructional staff and per diem expenses. Exclude tuition (560).]	E13 \$ _____
4. Tuition (562, 563, 569) [Include tuition to other LEAs outside the State, tuition to private schools, and other tuition. Exclude (561).]	E14 \$ _____
5. Tuition to Other LEAs Within the State (561)	E15 \$ _____
6. Supplies (600) [Include items that are consumed, worn out or deteriorated through use. Examples include classroom teaching supplies, audiovisual supplies, books and periodicals. Do not include energy expenditures.]	E16 \$ _____
7. Property (700) [Include tangible property of a more or less permanent nature, other than land or buildings or improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.]	E17 \$ _____
8. Other (800) [Include dues and fees paid by LEAs on behalf of instructional staff for membership in professional or other organizations.]	E18 \$ _____
Instruction Expenditures Subtotal (1000) [DO NOT include tuition to other LEAs within the State (561) or Property (700) in this subtotal.]	STE1 \$ _____

<sup>1</sup>Include only regular and part-time teachers, teacher aides, homebound teachers, hospital-based teachers, substitute teachers and teachers on sabbatical leave. If prorated amount and FTE are not available, also include teaching school nurses, teaching librarians, and teaching departmental chairpersons.

II. SUPPORT SERVICES (2000)  
See instructions for a more detailed listing under each Support Services function and object.]

	AMOUNT (omit cents)		
	Students2 (2100)	Instructional Staff3 (2200)	General Administration4 (2300)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 2. E212 \$ _____	Note: Include salaries only for staff in footnote 3. E213 \$ _____	Note: Include salaries only for staff in footnote 4. E214 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 2.  E222 \$ _____	Note: Include employee benefits only for staff in footnote 3.  E223 \$ _____	Note: Include employee benefits only for staff in footnote 4.  E224 \$ _____
3. Purchased Services (300-500) [a. Include the services of medical doctors, social workers, psychologists, psychiatrists, audiologists and other consultants providing for student needs. b. Include expenditures for instructional staff (see footnote below). c. Include the services of legal firms, election services and staff relations and negotiations services. Travel for these staff is also included in a, b or c as appropriate.]	Note: Only include 3a here  E232 \$ _____	Note: Only include 3b here  E233 \$ _____	Note: Only include 3c here  E234 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are attendance supplies, medical supplies, films, tapes, paper supplies, books and periodicals.]	E242 \$ _____	E243 \$ _____	E244 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, typewriters, duplicating machines, computers, audiovisual equipment and the like.]	E252 \$ _____	E253 \$ _____	E254 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E262 \$ _____	E263 \$ _____	E264 \$ _____
Support Services Expenditures Subtotal (2100-2300) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2100 STE22 \$ _____	Subtotal 2200 STE23 \$ _____	Subtotal 2300 STE24 \$ _____

2Include only staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.

3Include only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff and staff engaged in the development of computer-assisted instruction.

4Include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, and the superintendent.

## II. SUPPORT SERVICES (2000)

## AMOUNT (omit cents)

[See instructions for a more detailed listing under each Support Services function and object.]

	School Administration <sup>5</sup> (2400)	Operations and Maintenance <sup>6</sup> (2600)	Student Transportation <sup>7</sup> (2700)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 5. E215 \$ _____	Note: Include salaries only for staff in footnote 6. E216 \$ _____	Note: Include salaries only for staff in footnote 7. E217 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 5. E225 \$ _____	Note: Include employee benefits only for staff in footnote 6. E226 \$ _____	Note: Include employee benefits only for staff in footnote 7. E227 \$ _____
3. Purchased Services (300-500) [a. Include the services of consultants, school scheduling firms, and administrative staff inservice training. b. Include the services of maintenance companies, security services, equipment repair companies and grounds upkeep concerns. c. Include the services of student busing companies and handicapped transportation services.]	Note: Only include 3a here. E235 \$ _____	Note: Only include 3b here. E236 \$ _____	Note: Only include 3c here. E237 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are books and periodicals, energy expenditures, services received from utility companies, food expenditures from school food service programs, and routine auto and bus maintenance.]	E245 \$ _____	E246 \$ _____	E247 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, computers, vehicles and machinery.]	E255 \$ _____	E256 \$ _____	E257 \$ _____
6. Other (800) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E265 \$ _____	E266 \$ _____	E267 \$ _____
Support Services Expenditures Subtotal (2400-2700) [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2400 STE25 \$ _____	Subtotal 2600 STE26 \$ _____	Subtotal 2700 STE27 \$ _____

<sup>5</sup>Include only the staff of the office of the principal (including vice principals and other assistants), department chairpersons and the principal.

<sup>6</sup>Include only operations and maintenance supervisor, operation staff (heating, lighting, ventilation, repairing and replacing facilities and equipment), care and upkeep of grounds and equipment staff, vehicle operations and maintenance staff (not student transportation staff) and security services staff.

<sup>7</sup>Include only student transportation supervision staff, and staff for vehicle operation, monitoring of students, and vehicle maintenance.



## II. SUPPORT SERVICES (2000)

[See instructions for a more detailed listing under each Support Services function and object.]

AMOUNT  
(omit cents)

	Other Support Services <sup>8</sup> (2500, 2800, 2900)	Total by object (100, 200, etc.)
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	Note: Include salaries only for staff in footnote 8. E218 \$ _____	TE21 \$ _____
2. Employee Benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reim-bursement, unemployment compensation, workmen's compensation, and such other employee benefits as unused sick leave.]	Note: Include employee benefits only for staff in footnote 8. E228 \$ _____	TE22 \$ _____
3. Purchased Services (300-500) [Include purchased business support services such as budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating; purchased central support services such as planning, research, development, evaluation and data processing services. Travel for these staff is also included here.]	E238 \$ _____	TE23 \$ _____
4. Supplies (600) [Include amounts paid for items that are consumed, worn out, or deteriorated through use. Examples are paper supplies, books and periodicals.]	E248 \$ _____	TE24 \$ _____
5. Property (700) [Include expenditures for furniture and fixtures, as well as desks, file cabinets, and computers and other equipment.]	E258 \$ _____	TE25 \$ _____
6. Other (800; exclude 830) [Include miscellaneous expenditures for goods and services not mentioned above, such as staff membership fees.]	E268 \$ _____	TE26 \$ _____
Support Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	Subtotal 2500, 2800, 2900 STE28 \$ _____	Subtotal all support services (2100-2900) STE2T \$ _____

<sup>8</sup>Business support staff (2500) includes the chief business officer, the staff for supervisor of fiscal services, budgeting, payroll, financial accounting, internal auditing, purchasing, warehousing, printing and duplicating staff. Central support staff (2800) includes planning, research, development, evaluation staff, as well as data processing staff. Other support services (2900) is designated for any support staff not included in the "Other Support" category.

### III. Operation of Non-Instructional Services (3000)

[Include food services operations and enterprise operations

Note: Community Services appear on page 11.]

	AMOUNT (omit cents)	
	Food Services Operations (3100)9	Enterprise Operations (3200)10
1. Salaries (100) [Include gross salary while on the payroll of the LEA.]	E3A11 \$ _____	E3B11 \$ _____
2. Employee benefits (200) [Include amounts paid by the LEA on behalf of employees. Examples are group insurance, social security contributions, retirement contributions, tuition reimbursement, unemployment compensation, work-men's compensation, and other employee benefits as unused sick leave.]	E3A12 \$ _____	E3B12 \$ _____
3. Purchased services (300-500) a. [Include purchased food service operations such as Pizza Hut, McDonalds, and SAGA.] b. [Include purchased enterprise operations such as computer services, preschool, and handicapped.]	NOTE: Only include 3a here  E3A13 \$ _____	NOTE: Only include 3b here  E3B13 \$ _____
4. Supplies (600) a. [Include amounts paid for items such as silverware, trays, napkins, plates, etc.] b. [Include amounts paid for items such as computer diskettes, laser toner, etc.]	NOTE: Only include 4a here  E3A14 \$ _____	NOTE: Only include 4b here  E3B14 \$ _____
5. Property (700) a. [Include expenditures for oven, dishwasher, refrigerator, etc.] b. [Include expenditures for purchases of P.C.'s, modems, printers.]	NOTE: Only include 5a here  E3A2 \$ _____	NOTE: Only include 5b here  E3B2 \$ _____
6. Other (800); exclude Interest on Bonds (830) [Put 830 in function 5100.] a. [Include miscellaneous expenditures for goods and services not mentioned above.] b. [Include miscellaneous expenditures for goods and services not mentioned above.]	NOTE: Only include 6a here  E3A16 \$ _____	NOTE: Only include 6b here  E2B16 \$ _____
Operation of Non-Instructional Services Expenditures Subtotal [DO NOT include Property (700) in this subtotal. Sum 100-600, 800 for each column.]	E3A1 \$ _____	E3B1 \$ _____

<sup>9</sup>Note that food services expenditures should be gross expenditures, even if substantially aided by federal nutrition programs. If food services are run as an enterprise operation in your state, enter amounts in 3100 and note practice below column.

<sup>10</sup>Enterprise operations are activities that are financed by user charges [without governmental, funds] similar to a private business. Include payments to the enterprise fund by a school system to cover deficit operations. Note below column the types of enterprise operations reported.

#### IV. Direct Program Support

[Include expenditures by SEA or State made on behalf of LEA not classified elsewhere.]

AMOUNT  
(omit cents)

<p>a. Textbooks for Public School Children</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p>E4A1 \$ _____</p> <p>E4A2 \$ _____</p>
<p>b. Transportation for Public School Children</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p>E4B1 \$ _____</p> <p>E4B2 \$ _____</p>
<p>c. Employee Benefits for Public School Employees</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p>E4C1 \$ _____</p> <p>E4C2 \$ _____</p>
<p>d. Direct Program Support for Private School Students [Include expenditures by SEA or State made for/on behalf of private school students.]</p>	<p>E4D \$ _____</p>
<p>e. Other Direct Program Support for Public School Students (specify program name on dotted line)</p> <p>-----</p> <p>-----</p> <p>1. Include objects 100, 200, 300-500, 600 and 800. DO NOT include Property (700).</p> <p>2. Property (700) [furniture, fixtures, equipment]</p>	<p>E4E1 \$ _____</p> <p>E4E2 \$ _____</p>
<p>Direct Support Subtotal [DO NOT include Direct Program Support for Private School Students (d) or any Property (700) in this subtotal. Sum a.1., b.1., c.1. and e.1.]</p>	<p>STE4 \$ _____</p>

#### V. Current Expenditures

[Sum subtotals for I. Instruction (1000), II. Support Services (2000), III. Non-Instruction (3000) (but not Community Services) and IV. Direct Program Support (but not Private School Student Aid). DO NOT include any Property (700) in this total.]

<p>TE5 \$ _____</p>
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VI. Facilities Acquisition and Construction Services  
(4000)

	AMOUNT (omit cents)
<b>1. Non-Property Expenditures (4100-4900)</b> <b>(For buildings built and alterations performed by the LEAs own staff.)</b> [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by the LEAs own staff.]	E611 \$ _____
<b>2. Non-Property Expenditures (4100-4900)</b> <b>(For building built and alterations performed by contractors.)</b> [Include salaries (100), employee benefits (200), purchased professional and technical services (300), purchased property services (400), [including construction services (450)], other purchased services (500), supplies (600) and other (800) for buildings built and alterations performed by contractors.]	E612 \$ _____
<b>3. Property Expenditures</b> a. [Include Land and Improvements (710), expenditures for the purchase of land and the improvements thereon.]  b. [Buildings (720), expenditures for acquiring existing buildings.]	E62A (710)\$ _____ E62B (720)\$ _____ E62 Subtotal \$ _____
<b>4. Equipment</b> [Include expenditures for the initial and additional purchase of equipment, and replacement items of equipment (730).]	E63 \$ _____
<b>Facilities Acquisition and Construction Services Subtotal</b>  [Sum 1, 2, 3, 4]	STE6 \$ _____

VII. Other Uses (5000)

[Include debt service payments (principal and interest).]

<b>a. Debt Service (5100)</b> [Include only long-term debt service (obligations exceeding one year).]	
<b>1. Interest (830)</b> [Include only long term. Interest on current loans (repayable within one year of receiving the obligation) is charged to 2513 and should be reported under Other Support Services - Other (2500-800).]	E7A1 \$ _____
<b>2. Redemption of Principal (910)</b>	E7A2 \$ _____
<b>Other Uses Subtotal</b>	STE7 \$ _____

**Public Elementary and Secondary School Revenues and Expenditures,  
by State: Fiscal Year 1995**

**VIII. Community Services (3300)**

[Include expenditures for child care and community swimming pool.]

**AMOUNT  
(omit cents)**

1. Include objects 100,200, 300-500, 600 and 800. DO NOT include Property (700).	E81 \$ _____
2. Property (700) [furniture, fixtures, equipment]	E82 \$ _____

**IX. Direct Cost Programs**

[Include here educational expenditures for other than public pre-K through 12 programs not shown above.]

1a. Non-Public School Programs (program #500) [Do not include property (object 700).]	E9A \$ _____
1b. Adult Education (program #600) [Do not include property (object 700).]	E9B \$ _____
1c. Community College (program #700) [Do not include property (object 700).]	E9C \$ _____
1d. Other (specify program name on dotted line) _____ _____ _____	E9D \$ _____
2. Property (Object 700) [Include property from Non-Public School Programs (#500), Adult Education (600), Community College (#700) and Other.]	E91 \$ _____
Direct Cost Programs Subtotal [DO NOT include Property (700) in this subtotal.]	STE9 \$ _____

**X. Property (700)**

[Total from Property in Instruction (I), Support Services (II), Operation of Non-Instructional Services (III), Direct Program Support (IV), Facilities Acquisition (VI), Community Services (VIII) and Direct Cost Programs (IX).]

TE10 \$ _____
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**XI. Total Expenditures for Education**

[Sum Current Expenditures (V), Non-Property Expenditures from Facilities Acquisition (VI), Community Services (VIII), Direct Cost Programs (IX) and Property (X). DO NOT include Other Uses (VII).]

TE11 \$ _____
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**Public Elementary and Secondary School Revenues and Expenditures,  
by State: Fiscal Year 1995**

XII. Exclusions from Current Expenditures for purposes of P.L. 100-297

AMOUNT  
(omit cents)  
(shaded areas need not be completed)

a. Tuition paid by individuals (1310)	obtained from p. 1 (1310)
b. Transportation fees paid by individuals (1410)	obtained from p. 1 (1410)
c. Chapter 1 (ESEA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12C \$ _____
d. Chapter 1 (ESEA) carryover funds	X12D \$ _____
e. Chapter 2 (ECIA) expenditures [Note: DO NOT simply restate revenues received. This item to contain expenditures.]	X12E \$ _____
f. Chapter 2 (ECIA) carryover funds	X12F \$ _____
g. Food Service revenues (1600-1630)	obtained from p.1 (1630)
h. Student activities revenues (1700-1790)	obtained from p.1 (1790)
i. Textbook revenues (1940)	obtained from p.2 (1940)
j. Summer School Revenues	obtained from p.2
Total Exclusions (sum a..j) NCES will compute this	

XIII. Net current expenditure as defined by Hawkins-Stafford Education Amendments of 1988 (P.L. 100-297).  
[Subtract Total Exclusions (XII) from Current Expenditures (V)]  
(NCES will compute this)

Public Elementary and Secondary School Revenues and Expenditures,  
by State: Fiscal Year 1995

XIV. Average Daily Attendance (ADA)

Use either method A or B

A. ADA as defined by State Law [Append definition, statutory citation, length of school year and length of school day.]	A14
B. ADA as defined by NCES [The aggregate days of attendance of a given school during a given reporting period divided by the number of days in session during this period.]	A14

**AMOUNT**  
(omit cents)

XV. State Per Pupil Expenditure to be used, in part, in the calculation of Federal Entitlements for Chapter 1 (ECIA), Impact Aid, Indian Education and other Federal programs.  
[Divide XIII by XIV.]  
(NCES will compute this)

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